

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA	:	CRIMINAL NO. __07-_____
	:	
v.	:	DATE FILED: _____
	:	
E-STAR, INC.	:	VIOLATION:
	:	26 U.S.C. § 7202 (willful failure to collect,
	:	account for, and pay over tax - 1 count)

I N F O R M A T I O N

COUNT ONE

THE UNITED STATES ATTORNEY CHARGES THAT:

1. From in or about January 1998 through in or about December 2002, defendant E-Star, Inc. and related companies located in the United States paid some of their employees compensation in the form of stock bonuses, but did not collect, account for, or pay over to the Internal Revenue Service the taxes due and owing under the Federal Insurance Contributions Act, that is, an approximate total sum of \$3,464,436.

2. On or about January 31, 2003, in Philadelphia, in the Eastern District of Pennsylvania and elsewhere, defendant

E-STAR, INC.,

a person required under Title 26 of the United States Code to collect, account for, and pay over taxes due and owing under the Federal Insurance Contributions Act in regards to stock bonuses obtained by the employees of defendant E-Star, Inc., willfully failed to collect and truthfully

account for and pay over to the Internal Revenue Service such taxes due and owing to the United States of America for the quarter ending December 31, 2002.

In violation of Title 26, United States Code, Section 7202.

PATRICK L. MEEHAN
United States Attorney